GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Goods and Services Tax Rules, 2017 – The Andhra Pradesh Goods and Services Tax (Fourth Amendment) Rules, 2021 - Orders – Issued.

REVENUE (COMMERCIAL TAXES –II) DEPARTMENT

G.O.MS.No. 206 Dated: 03-08-2021

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. G.O.Ms.No.227, Revenue (CT-II) Department, dated 22-6-2017.
3. G.O.Ms.No.180, Revenue (CT-II) Department, dated, 19-7-2021**.**
4. From the GOI, Ministry of Finance, Department of Revenue, CBIC, Notification No. 15/2021-Central Tax, dated, 18-05-2021.
5. From the CCST, Letter Ref.No.CCW/GST/74/2015, Dt. 17-06-2021.

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ORDER:

The following notification will be published in an Extra-Ordinary issue of the Andhra Pradesh Gazette, Dated: 04.08.2021.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments the Andhra Pradesh Goods and Services Tax Rules, 2017, namely: -

AMENDMENT

1. **Short title and commencement. -** (1) These rules may be called the Andhra Pradesh Goods and Services Tax (Fourth Amendment) Rules, 2021.

(2) They shall deemed to have come into force w.e.f 18-5-2021.

2. In the Andhra Pradesh Goods and Services Tax Rules, 2017, -

1. in rule 23, in sub-rule (1), after the words "date of the service of the order of cancellation of registration", the words and figures "or within such time period as extended by the Joint Commissioner or the Chief Commissioner, as the case may be, in exercise of the powers provided under the proviso to sub-section (1) of section 30," shall be inserted;
2. in rule 90, -

1. in sub-rule (3), the following proviso shall be inserted, -

"Provided that the time period, from the date of filing of the refund claim in **FORM GST RFD-01** till the date of communication of the deficiencies in **FORM GST RFD-03** by the proper officer, shall be excluded from the period of two years as specified under sub-section (1) of Section 54, in respect of any such fresh refund claim filed by the applicant after rectification of the deficiencies.";

2. after sub-rule (4), the following sub-rules shall be inserted, namely: -

Contd..2..

"(5) The applicant may, at any time before issuance of provisional refund sanction order in **FORM GST RFD-04** or final refund sanction order in **FORM GST RFD-06** or payment order in **FORM GST RFD-05** or refund withhold order in **FORM GST RFD-07** or notice in **FORM GST RFD-08,** in respect of any refund application filed in **FORM GST RFD-01**, withdraw the said application for refund by filing an application in **FORM GST RFD-01W.**

(6) On submission of application for withdrawal of refund in **FORM GST RFD-01W**, any amount debited by the applicant from electronic credit ledger or electronic cash ledger, as the case may be, while filing application for refund in **FORM GST RFD-01**, shall be credited back to the ledger from which such debit was made.";

3. in rule 92, -

1. in sub-rule (1), the proviso shall be omitted;
2. in sub-rule (2), -
    1. for the word and letter "Part B", the word and letter "Part A" shall be substituted;
    2. the following proviso shall be inserted, namely: -

        "Provided that where the proper officer or the Chief Commissioner is satisfied that the refund is no longer liable to be withheld, he may pass an order for release of withheld refund in Part B of **FORM GST RFD- 07**.";

4. in rule 96, -

1. in sub-rule (6), for the word and letter "Part B", the word and letter "Part A" shall be substituted;
2. in sub-rule (7), for the words, letters and figures, "after passing an order in **FORM GST RFD-06**", the words, letters and figures, "by passing an order in **FORM GST RFD-06** after passing an order for release of withheld refund in Part B of **FORM GST RFD-07**" shall be substituted;

5. in **FORM GST REG-21**, under the sub-heading "Instructions for submission of application for revocation of cancellation of registration", in the first bullet point "after the words "date of service of the order of cancellation of registration", the words and figures "or within such time period as extended by the Joint Commissioner or Chief Commissioner, as the case may be, in exercise of the powers provided under proviso to sub- section (1) of section 30," shall be inserted;

6. in rule 138E, for the words "in respect of a registered person, whether as a supplier or a recipient, who, —" the words „"in respect of any outward movement of goods of a registered person, who, —" shall be substituted.

7. for **FORM GST RFD-07**, the following **FORM** shall be substituted, namely: -

contd..3..

"**FORM GST RFD-07**
[See rules 92(2) & 96(6)]

Reference No. Date: <DD/MM/YYYY>

To

(GSTIN/UIN/Temp. ID)
(Name)
(Address)
————————————(ARN)

Part-A

Order for withholding the refund

Refund payable to the taxpayer with respect to ARN specified above are hereby withheld in accordance with the provisions of sub-section (10)/ (11) of section 54 of the APGST Act, 2017. The reasons for withholding are given as under:

S. No.	Particulars	
1	ARN	
2	Amount Claimed in RFD-01	<Auto-populated>
3	Amount Inadmissible in RFD-06	<Auto-populated>
4	Amount Adjusted in RFD-06	<Auto-populated>
5	Amount Withheld	
6	Reasons for withholding (More than one reason can be selected)	○ Recoverable dues not paid ○ In view of sub-section 11 of Section 54 ○ On account of fraud (s) of serious nature ○ Others, (specify)
7	Description of the reasons	(Up to 500 characters, separate file can be attached for detailed reasons)
8	Record of Personal Hearing	(Up to 500 characters, separate file can be attached for detailed records)

Contd..4..

Part-B
Order for release of withheld refund

This has reference to your refund application <ARN> dated <date> against which the payment of refund amount sanctioned vide order <RFD-06 order no> dated <date> was withheld by this office order <Order Reference No> dated <date>. It has been now found to my satisfaction that the conditions for withholding of refund no longer exist and therefore, the refund amount withheld is hereby allowed to be released as given under:

S. No.	Particulars	
1	ARN	
2	Amount Claimed in RFD-01	<Auto-populated>
3	Amount Inadmissible in RFD-06	<Auto-populated>
4	Amount Adjusted in RFD-06	<Auto-populated>
5	Amount Withheld in RFD-07 A	<Auto-populated>
6	Amount Released	
7	Amount to be Paid	

Date:
Place:

Signature (DSC):
Name:
Designation:
Office
Address: ";

8. after **FORM GST RFD-01 B**, the following **FORM** shall be inserted, namely: -

"FORM GST RFD-01 W
[Refer Rule 90(5)]
Application for Withdrawal of Refund Application

1. ARN:
2. GSTIN:

3. Name of Business (Legal):
4. Trade Name, if any:
5. Tax Period:
6. Amount of Refund Claimed:
7. Grounds for Withdrawing Refund Claim:

I. Filed the refund application by mistake
II. Filed Refund Application under wrong category
III. Wrong details mentioned in the refund application
IV. Others (Please Specify)

Contd..5.

8. Declaration: I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein is true and correct to the best of my/ our knowledge and belief and nothing has been concealed there from.

Place: Signature of Authorised Signatory
Date: Name
Designation/ Status".

(BY ORDER AND IN THE NAME OF THE GOVERNER OF ANDHRA PRADESH)

Dr. RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P.,Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department
Sf/Sc.

//FORWARDED::BY ORDER//

SECTION OFFICER